

THE NATIONAL TAX.

The Taxes Imposed by the Tax Bill, and Passed by Congress, June 23d, 1862.—The Duties on Incomes, Insurance Companies, Railroad Companies, &c.—The Taxes on Distilled Spirits, Manufactures, Oils, Paper, Gas, Candles, Tobacco, Snuff, Sagoes, Iron, Soap, Screws, Cloth, Leather, Glass, Wine, Coal, &c.—The Tax on Cotton.—The License Tax, &c., &c.

The Tax Bill just passed both Houses of Congress on the 23d of June. We give below a table of the taxes imposed. The names of the articles and classes of persons taxed are arranged in alphabetical form, rendering the table more convenient and ready reference.

The taxes imposed are of the following different classes:

First—A tax on persons and corporations engaged in certain trades, for licenses.

Second—A tax on manufactured articles, products, &c., to be paid by the manufacturer or producer when he sells such articles or products.

Third—A tax on companies, public officers and others.

Fourth—Duties to be paid for stamps, which will be required to be affixed to certain papers, medicines, documents, &c.

The Tax Bill is to go into effect on the first of August. A large portion of the people of the Southern States will be subject to it, and the amount of the tax on each of which an enormous impression is prevalent. It is not to be paid immediately, on the income and profits of the preceding year, but on the 1st of May, 1863, and again on the 1st of May, 1864, and to be levied on the income for the year preceding. A bill is placed at the time in which the tax shall be in operation, the date fixed for it to cease being.

The President may divide the States into districts, not exceeding the number congressional districts, and appoint one or more collectors to be head of each district, and for each district, each collector may divide his district into convenient sub-districts, and appoint an assessor in each division. Each collector may appoint as many assessors as may be necessary, and may require a quorum. Collectors to pay and be responsible for acts of their deputies.

All collectors, partnerships, firms, corporations, or associations, are required to make lists of all their property or incomes taxed by this law, on the 1st of August, 1862, and 1st of May thereafter, and deliver such list or statement to the collector of the district. A tax of \$500 is imposed for incorrect lists.

Persons refusing to furnish a list of their taxable effects and incomes to be taxed \$500, and the assessors will make a list of all the property and incomes of such persons who are authorized to enter dwellings and places, to ascertain the value of property.

The assessors, however, shall not shall not increase assessments without first giving notice to the assessor.

The collectors shall give notice by advertisements, bills of exchange, when assessments are due, and if they are not paid within ten days of that time, ten per centum shall be added to the amount assessed; and the collectors, or any agent, shall, within twenty days, call upon the person or persons liable to pay, demanding payment thereof, a stamp duty of 50 cents.

Do, of any description other than such as are required to be paid, a stamp duty of 10 cents, otherwise charged a stamp duty of 50 cents.

Bank, manufacture of, wholly or in part, if not otherwise specified, ad valorem.

Do, for every \$2,500 or part thereof in excess of \$2,500, a stamp duty of 10 cents.

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